

Exhibit D

Budget Plan¹

¹ Budgets are only provided for matters Proskauer actually billed time to in a given month. If no time was billed to a given matter during the month, no monthly budget has been provided for that matter

Exhibit D-1

Budget Plan for the Period of October 1, 2018 through October 31, 2018

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – GENERAL (33260/007 and 33260/025)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 - 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 - 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 - 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 - 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 - 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 - 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 - 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 - 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 - 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 - 10	\$0 - \$7,590	0.90	\$683.10
Non-Working Travel Time	211	0 - 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 - 10	\$0 - \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 - 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 - 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – GENERAL (33260/007 and 33260/025)					
Plan of Adjustment and Disclosure Statement	215	0 - 10	\$0 - \$7,590	0.00	\$0.00
Confirmation	216	0 - 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 - 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	10 – 20	\$7,590 - \$15,180	14.90	\$5,321.10
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
Fee Application for Other Parties	220	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		10 -210	\$7,590 – \$159,390	15.80	\$6,004.20

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045 and 33260/945)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	0 – 10	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	0 – 10	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	20 – 40	\$15,180 - \$30,360	42.60	\$11,076.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045 and 33260/945)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.40	\$104.00
Appeal	219	300 – 350	\$227,700 - \$379,500	353.00	\$261,290.30
TOTALS		320 – 560	\$242,880 - \$425,040	396.00	\$272,470.30

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – MISCELLANEOUS (33260/048 and 33260/948)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	0 – 10	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	0 – 10	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	1.20	\$910.80
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	11.00	\$8,349.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – MISCELLANEOUS (33260/048 and 33260/948)					
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	12.20	\$9,259.80

Exhibit D-2

Budget Plan for the Period of November 1, 2018 through November 30, 2018

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – GENERAL (33260/007 and 33260/025)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – GENERAL (33260/007 and 33260/025)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	1.50	\$1,138.50
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	8.60	\$3,234.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
Fee Application for Other Parties	220	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		0 – 200	\$0 - \$151,800	10.10	\$4,372.50

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045 and 33260/945)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	0.80	\$208.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045 and 33260/945)					
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,590	9.20	\$6,982.80
TOTALS		0 – 190	\$0 - \$144,210	10.00	\$7,190.80

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – PENSION CHALLENGE (33260/046 and 33260/946)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.30	\$227.70
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	6.30	\$4,781.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.40	\$303.60
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	6.00	\$4,554.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	2.20	\$1,669.80
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	2.80	\$728.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – PENSION CHALLENGE (33260/046 and 33260/946)					
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	18.00	\$12,264.80

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – MISCELLANEOUS (33260/048 and 33260/948)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	2.20	\$1,669.80
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – MISCELLANEOUS (33260/048 and 33260/948)					
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	2.20	\$1,669.80

Exhibit D-3

Budget Plan for the Period of December 1, 2018 through December 9, 2018

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045 and 33260/945)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045 and 33260/945)					
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,590	7.40	\$5,616.00
TOTALS		0 – 190	\$0 - \$144,210	7.40	\$5,616.60

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – PENSION CHALLENGE (33260/046 and 33260/946)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.10	\$75.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.10	\$75.90
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – PENSION CHALLENGE (33260/046 and 33260/946)					
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	0.20	\$151.80

Exhibit D-4

Budget Plan for the Period of December 10, 2018 through December 31, 2018

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – GENERAL (33260/007)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	20 – 60	\$15,180 - \$45,540	47.60	\$25,250.20
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 60	\$15,180 - \$45,540	44.40	\$33,699.60
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	0.70	\$182.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – GENERAL (33260/007)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	6.80	\$5,161.20
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.60	\$156.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		40 – 300	\$30,360 - \$227,700	100.10	\$64,449.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	3.10	\$2,352.90
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	8.40	\$6,375.60
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	20 – 40	\$15,180 - \$30,360	25.60	\$6,656.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	100 – 150	\$75,900 - \$113,850	122.70	\$93,129.30
TOTALS		120 – 360	\$91,080 - \$273,240	159.80	\$108,513.80

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – PENSION CHALLENGE (33260/046)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.30	\$227.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	1.00	\$759.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – PENSION CHALLENGE (33260/046)					
Confirmation	216	0 – 10	\$0 - \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	1.30	\$986.70

Exhibit D-5

Budget Plan for the Period of January 1, 2019 through January 31, 2019

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – GENERAL (33260/007)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,890	2.10	\$1,656.90
Legal Research	202	0 – 10	\$0 – \$7,890	0.20	\$157.80
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,890	5.50	\$4,339.50
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	2.20	\$1,735.80
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,890	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,890	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,780 – \$31,560	30.80	\$24,301.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,890	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,890	3.20	\$864.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,890	2.20	\$1,735.80
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – GENERAL (33260/007)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,890	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,890	4.80	\$1,296.00
Appeal	219	0 – 10	\$0 – \$7,890	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,890	0.00	\$0.00
TOTALS		20 - 230	\$15,780- \$181,470	51.00	\$36,087.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,890	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,890	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,890	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,890	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,890	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,890	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,890 – \$15,780	15.20	\$11,992.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,890	9.00	\$7,101.00
General Administration	212	0 – 10	\$0 – \$7,890	4.20	\$1,134.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,890	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,890	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY		JANUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
ERS – ALTAIR (33260/045)					
Confirmation	216	0 – 10	\$0 – \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,890	0.00	\$0.00
Appeal	219	200 – 250	\$157,800 – \$197,250	221.40	\$174,684.60
TOTALS		210 - 440	\$165,690 – \$347,160	249.80	\$194,912.40

Exhibit D-6

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period

Category of Timekeeper¹	Number of Timekeepers Expected to Work on The Matter During the Budget Period²	Average Hourly Rate³
Partners	14	\$759/789
Senior Counsel	2	\$759/789
Associates	12	\$759/789
Law Clerks	2	\$260/270
Paraprofessionals	14	\$260/270

¹ Attorney Practice Groups: BSGR&B, Litigation, Labor & Employment, and Corporate.

² The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the Business Solutions, Governance, Restructuring & Bankruptcy Group; Litigation; Labor & Employment; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA cases.

³ In the ordinary course of business, the standard hourly billing rates for Proskauer professionals and paraprofessionals are adjusted annually as of the commencement of the firm's fiscal year on November 1 to reflect economic and other conditions and apply to matters in and out of bankruptcy cases. Pursuant to the Appendix B Guidelines, "rate increases" "exclude annual 'step increases' historically awarded by the firm in the ordinary course to attorneys throughout the firm due to advancing seniority and promotion." Appendix B Guidelines ¶ B.2.d, n.2. Annual step increases are awarded by Proskauer in the ordinary course throughout the firm on May 1. Proskauer's November 25, 2016 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board's website at <https://oversightboard.pr.gov/documents/>) (the "Engagement Letter") provides that Proskauer's rates are increased on January 1 (rather than on November 1) by the lower of the percentage rate increase announced as of November 1 and four percent. Because Proskauer's fees under the Engagement Letter are a blended rate (currently \$789 for attorneys, \$390 for e-discovery attorneys, and \$270 for all other professionals), no annual step increases will be applicable to the rates charged in this matter.